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Supplemental Response dated February 9, 2006  
Reply to Office Action of November 16, 2005

APPENDIX OF CLAIMS

Claim 52. A method for transmitting contents over the Internet (100) from a contents sender terminal (3) in a first country or region to a contents receiver terminal (1) in a second country or region, comprising the steps of:

5 responsive to an access from the contents receiver terminal (1 in Fig. 1) via the Internet, sending (C4 in Fig. 10) the contents receiver terminal a menu picture (Fig. 13) on which a plurality of different contents are displayed, and

10 reading (C12 in Fig. 10) at least one of a plurality of different contents from a storage device (300) of the contents sender terminal (3) in the first country or region when receiving a request from the contents receiver terminal (1) in the second country;

15 wherein responsive to both (a) receiving via the Internet from the contents receiver terminal (1) a request for delivery of the at least one of the plurality of contents displayed on the menu picture sent in the sending step and (b) downloading (S9) the at least one of the plurality of contents data on the contents receiver terminal (1), the method informs (12A in Fig.  
20 10) the contents receiver terminal (1 in Fig. 1) of tax-related information on a tax to be imposed on the at least one of the

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plurality of contents whose delivery (C9 in Fig. 10) was requested  
and/or informs a tax collecting authority terminal (2 in Fig. 1),  
whose information is included in the tax-related information, of  
25 who is the tax payer.

Claim 53. A contents delivery method comprising the steps  
of:

responsive to an access from a contents receiver terminal (1  
in Fig. 1) via the Internet, sending (C4 in Fig. 10) a menu  
5 picture (Fig. 13) on which a plurality of different contents are  
displayed to the contents receiver terminal;

responsive to reception of a request from the contents  
receiver terminal (1) via the Internet for delivery of at least  
one of the plurality of different contents displayed on the menu  
10 picture sent in the sending step, informing (C9 in Fig. 10) the  
contents receiver terminal (1) of tax-related information on a  
tax to be imposed on the at least one of the plurality of  
different contents the delivery of which was requested;

responsive to reception of a request for delivery of the at  
15 least one of the plurality of different contents from the  
contents receiver terminal (1) after the informing step (C9 in  
Fig. 10) has informed the contents receiver terminal (1) of the

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tax-related information, delivering (C12 in Fig. 10) the at least  
one of the plurality of different contents via the Internet to  
20 the contents receiver terminal (1); and

responsive to delivering the at least one of the plurality  
of different contents to the contents receiver terminal,  
informing (C12A in Fig. 10) a tax collecting authority terminal  
(2 in Fig. 1), whose information is included in the taxation-  
25 related information, of data on who is the tax payer.

Claim 54. The contents delivery method of claim 53, further  
comprising the steps of:

sending (C2 in Fig. 10; Fig. 11) the tax collecting  
authority terminal data necessary for registering the business of  
5 the contents sender via the Internet to the tax collecting  
authority terminal before the delivery of the at least one of the  
plurality of different contents to the content receiver terminal  
(1); and

receiving (C3 in Fig. 10; Fig. 12) via the Internet from the  
10 tax collecting authority terminal a notice indicative of  
completion of the registration of the business in the tax  
collecting authority terminal based on the data necessary for  
registration sent in the sending step.

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Claim 55. A contents delivery method comprising the steps  
of:

responsive to an access from a contents receiver terminal (1  
in Fig. 1) via the Internet, sending (C4 in Fig. 10) the contents  
5 receiver terminal a menu picture (Fig. 13) on which a plurality  
of different contents are displayed;

responsive to reception of a request from the contents  
receiver terminal (1) via the Internet for delivery of at least  
one of the plurality of different contents displayed on the menu  
10 picture sent in the sending step, informing (C9 in Fig. 10) the  
contents receiver terminal (1) of tax-related information on a  
tax to be imposed on the at least one of the plurality of  
different contents the delivery of which was requested;

determining (C7, C8 in Fig. 10) in accordance with  
15 predetermined criteria whether the delivery of the at least one  
of the plurality of contents requested by the content receiver  
terminal (1) is permissible;

informing (C3 in Fig. 10; Fig. 15) via the Internet the  
contents receiver terminal of a result of the determination in  
20 the determining step; and

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responsive to reception of a request for delivery of the at least one of the plurality of different contents from the contents receiver terminal (1) after the last-mentioned informing step has informed the contents receiver terminal (1) that the  
25 delivery of the at least one of the plurality of contents requested by the content receiver terminal (1) is permissible, delivering (C12 in Fig. 10) the at least one of the plurality of different contents via the Internet to the contents receiver terminal (1).

Claim 56. A contents delivery method comprising the steps of:

responsive to an access from a contents receiver terminal (1 in Fig. 1) via the Internet, sending (C4 in Fig. 10) the contents  
5 receiver terminal a menu picture (Fig. 13) on which a plurality of different contents are displayed;

responsive to reception of a request from the contents receiver terminal via the Internet for delivery of at least one of the plurality of different contents displayed on the menu  
10 picture sent in the sending step, delivering (C12 in Fig. 10) the at least one of the plurality of different contents via the Internet to the contents receiver terminal (1 in Fig. 1); and

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responsive to the delivering step delivering the at least  
one of the plurality of different contents, making (C14 in Fig.  
15 10) tax returns via the Internet with the tax collecting  
authority terminal (2 in Fig. 2) whose information is included in  
the tax-related information.

Claim 57. The contents delivery method of claim 56, further  
comprising the steps of:

sending (C2 in Fig. 10; Fig. 11) data necessary for  
registration of the business of the content sender via the  
5 Internet to the tax collecting authority terminal before delivery  
of the at least one of the plurality of contents to the contents  
receiver terminal (1); and

receiving (C3 in Fig. 10; Fig. 12) from the tax collecting  
authority terminal a notice indicative of completion of  
10 registration of the business in the tax collecting authority  
terminal based on the data necessary for registration of the  
business sent in the data sending step.